

TOWN OF ROCHESTER,
ULSTER COUNTY, NEW YORK
LOCAL LAW #4 OF 2008

A LOCAL LAW AMENDING CHAPTER 128 OF THE CODE OF ROCHESTER
(TAXATION) TO PROVIDE AN EXEMPTION FROM REAL PROPERTY TAXES
FOR REAL PROPERTY OWNED BY VETERANS WHO RENDERED MILITARY
SERVICE TO THE UNITED STATES DURING THE “COLD WAR”

Be it enacted by the Town Board of the Town of Rochester as follows:

Section 1

Section 458-b of the Real Property Tax Law authorizes a limited exemption from real property taxes for residential real property owned by veterans who rendered military service to the United States during the “Cold War”.

Section 458-b of the Real Property Tax Law authorizes municipalities to establish maximum exemption amounts.

With regard to “Cold War” veterans who own residential property in the Town of Rochester, it is the desire of the Rochester Town Board to authorize the “Cold War” veterans exemption and establish maximum amounts for such exemption.

This local law is enacted pursuant to the authority contained in RPTL §§458-b.

Section 2

Town of Rochester chapter 128 shall be amended to add the following:

§128-20 The maximum exemptions allowable pursuant to Real Property Tax Law Section 458-b shall be 15% of the property’s assessment, not to exceed \$12,000.00 multiplied by the latest final state equalization rate for service during the “Cold War” and a percentage of the property’s assessment equal to one-half of any service connected disability rating, not to exceed \$40,000.00 multiplied by the latest final state equalization rate.

Section 3

This Local Law shall be effective immediately upon filing with the Secretary of State in accordance with the Municipal Home Rule Law.